

SEDGWICK COUNTY, KANSAS

DIVISION OF FINANCE

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DATE: January 29, 2001
TO: Chris Chronis, Chief Financial Officer
FROM: Philip Ross, Management Analyst
SUBJECT: December 2000 Monthly Report

The attached Monthly Report of Financial Condition analyzes the financial condition of Sedgwick County based on un-audited data for the year ending December 31, 2000. This report shows Sedgwick County ended the year maintaining its strong financial position. Revenues were above budget, and although expenditures grew at a faster rate than in the past they remain within budgeted parameters.

Local Retail Sales Tax collections ended the fiscal year below the two previous years collections. This month's collection of \$1,674,864 brings the year-to-date total to \$21,501,228, which is \$764,604 less than received in 1999 and \$1,272,461 less than received in 1998.

Conversely, Motor Vehicle Tax collection was the strongest in several years. For Fiscal Year 2000, the County collected \$14,245,468, which is \$4,440,785 above budget and \$3,422,932 more than received last year. This additional revenue offset any impact to the County's financial positions caused by reduced sales tax collections.

Additionally, as you will see, the budget for the Employee Benefit fund listed as a County Special Revenue Fund was adjusted as part of a pre-audit strategy to close this fund this year instead of during 2001. Originally, as part of the County's strategy to move employee benefit expenditures into operating budgets, this fund was scheduled to close during 2001. However, instead of waiting until next year, the budget amount for this fund was increased to match the fund's expenditures, creating a zero balance, thus allowing the fund to close this year.

Other highlights of the report include:

- Total Revenue through December is \$186,662,730, which is 3.98% above 1999's level;
- Total Commitments are \$187,708,306, which is 8.21% above last year;
- December's fund balance for Total Budgeted Funds is \$29,262,005, or 15.02% of budgeted expenditures.

If you have questions regarding the information contained in this report, please feel free to contact me or Renfeng Ma, Budget Director.

Attachment

cc: Board of County Commissioners
William P. Buchanan, County Manager

"... TO BE THE BEST WE CAN BE."

SEDGWICK COUNTY, KANSAS DECEMBER 2000 REPORT OF FINANCIAL CONDITION

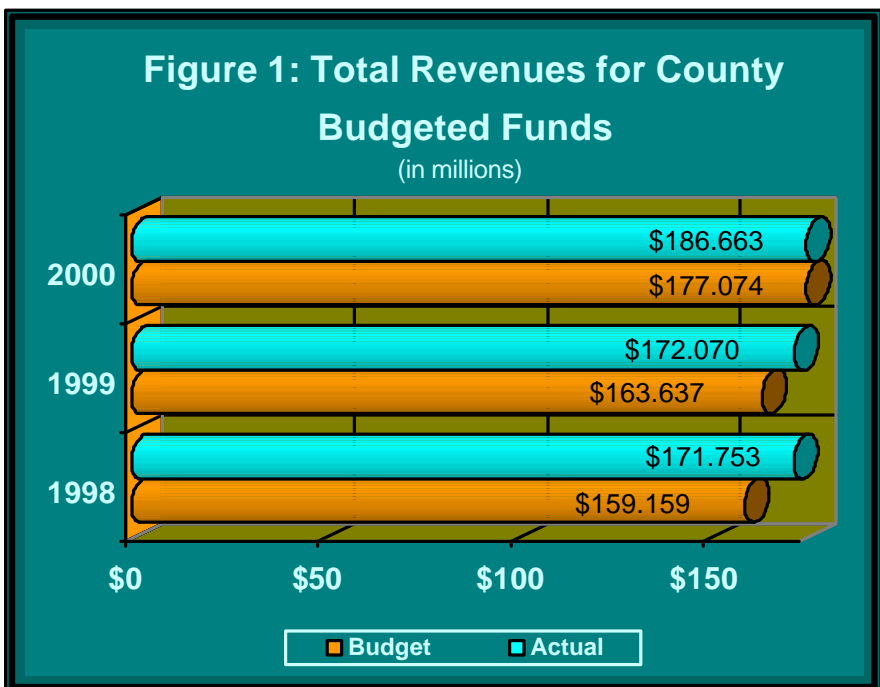
This report analyzes the financial condition of Sedgwick County for the year 2000 based on financial activity that occurred in the previous twelve months. It should be noted, however, the information contained in this report is based on un-audited data, and excludes adjustments required by the County's auditors.

SECTION 1: CUMMULATIVE REVENUES AND COMMITMENTS

Revenues

Figure 1 illustrates that this year's collection of \$186,662,730 is above the amounts collected in 1999 and 1998. Specifically, this amount is \$14,592,814 more than last year's amount and \$14,970,604 more than 1998's amount. Also, this year's total represents 105.4% of the total budgeted revenues for the year, which is more than last year's total of 105.2% of budgeted revenues.

Schedule 1, which appears following this narrative, illustrates the differences between budget and the amount of revenues collected from taxes and non-tax sources for the year.



For fiscal year 2000, tax revenues are \$117,086,110, which is 3.98% more than collected last year. This revenue category is lead by Ad Valorem receipts, which have exceeded budget projections for the third year in a row. This year's total of \$71,966,070 is \$1,029,025 more than last year, and 101.5% of budget.

For the second year in a row, annual **Local Retail Sales Tax** revenues were less than last year's amount, as 2000's total of \$21,501,228 is \$764,604 less than last year and \$1,272,461 less than 1998. Since 1998, sales tax receipts have declined by 5.59%.

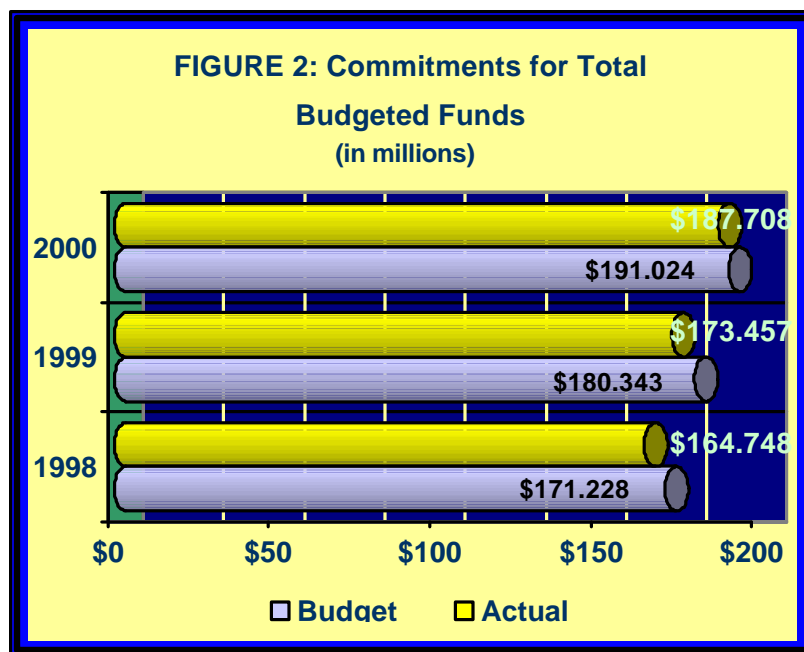
However, **Motor Vehicle Tax** receipts have increased 22% since 1998, which reduced the impact of falling sales tax receipts to the County's financial position. Indeed, Motor Vehicle Tax receipts for 2000 totaled \$14,245,468, which is \$4,440,785 more than budgeted.

Additionally, Non-tax Revenue further strengthened the County's financial position as it finished year with strong collections. Overall, the total Non-Tax Revenue collected through December is \$69,576,619, which is an increase of \$10,101,844 over last year's collection of \$59,474,775. All categories within non-tax revenue, except Reimbursements, ended the year above budget.

The largest category within Reimbursements, Administrative Reimbursements, witnessed a 38% decline in revenue from last year, causing the entire category to be below budget.

Administrative Reimbursement is the mechanism used to capture indirect costs for funds outside the County's General Fund. This year's decline reflects a change in policy that projects the budgeted amount from administrative reimbursements based on collecting indirect costs from all County funds, including grant funds. However, in 2000, such reimbursements were neither budgeted, nor collected from grant funds. This is the final year that such funds will be allowed to forgo this reimbursement. In 2001, all funds will be required to include these costs in their budgets.

Commitments



The fiscal year ended with commitments representing an 8.21% increase over last year's level. This is a significant increase from the 5.28% growth from 1998 to 1999.

Figure 2 illustrates total commitments through December are \$187,708,646, a \$14,251,660 increase from 1999 and a \$22,959,966 increase from 1998.

The largest contributor to this year's increase was Personnel. This year's total expenditure of \$82,991,671 in this category is

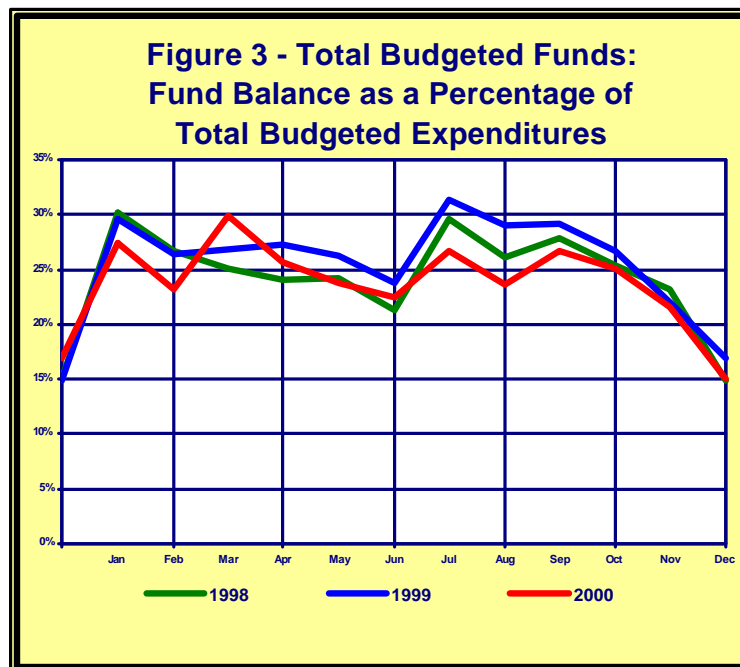
an 8.2% increase over 1999's total, and represents a 14.1% increase since 1998. This increase reflects the impact of hiring additional employees for such activities as the Adult Detention Facility.

Contractual Services and Commodities also increased over last year's amounts, but neither increase exceeds 3%, indicating only modest growth.

Capital Improvements actually fell 31.96% from 1999 to 2000 as the number of projects initiated was less than in previous years.

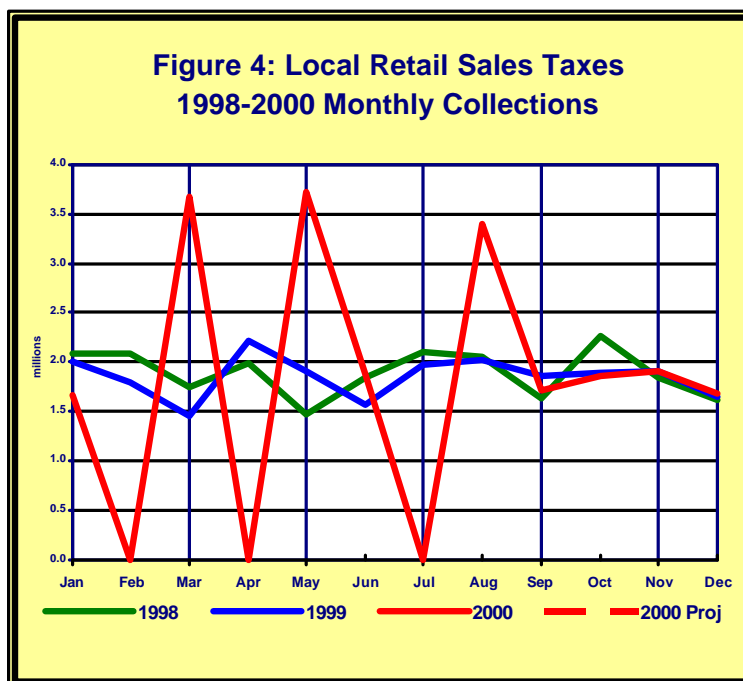
SECTION 2: FUND BALANCE

As illustrated in Figure 3, December's fund balance for Total Budgeted Funds is slightly below historical levels with a total balance of \$29,262,005, which is 15.02% of budgeted expenditures. This amount is \$1,033,031 less than last year's fund balance, as the County continues to reduce its fund balance slowly over the next few years.



As Schedule 2 shows, the total balance amount includes a general fund balance of \$14,290,639 and a special revenue fund balance of \$7,035,944, with the remainder of the balance coming

from the County's Bond & Interest Fund, the Kansas Coliseum, and Fleet Management funds.



SECTION 3: REVENUE HIGHLIGHTS

Schedule 3 lists total revenues collected by fund for the year and previous two years.

For fiscal year 2000, revenue into **Total Budgeted Funds** totals \$186,662,730, which is \$14,592,814 more than last year, and \$14,970,604 more than 1998.

As a percentage of budget, total receipts collected represent 105.2% of budgeted revenues.

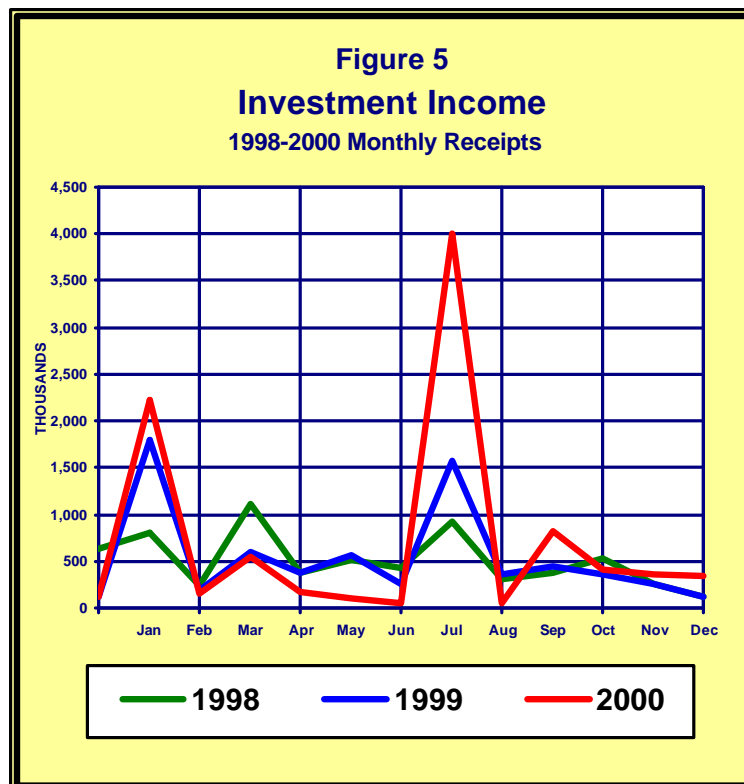
General Fund revenues to date are \$116,678,695, which is \$15,031,147 more than last year, and \$8,827,916 more than 1998 revenues. As a percentage of budget, revenues are above historical levels, as the total amount received through December represents 104.4% of budget, versus 104.0% in 1999 and 103.2% in 1998.

The total amount of revenue coming into **Special Revenue Funds**, however, is \$2,658,286 less than last year, but \$536,927 more than in 1998.

December's **Local Retail Sales Tax** distribution of \$1,674,864 is \$19,808 more than received in December of last year. This year's total of \$21,501,228 is \$764,604 less than last year and \$1,272,461 less than received during 1998. Moreover, the amount collected this year represents a \$2,554,772 decrease from this year's budgeted amount.

Table 1		
Local Sales Tax Collections (\$)		
Month	1999 Actual	2000 Actual
Jan.	\$2,004,720	\$1,663,285
Feb.	1,800,457	0
Mar.	1,450,901	3,671,567
Apr.	2,218,170	0
May	1,906,092	3,723,528
June	1,565,800	1,880,071
July	1,980,968	0
Aug.	2,017,210	3,395,565
Sept.	1,855,435	1,718,113
Oct.	1,898,417	1,867,708
Nov.	1,912,603	1,906,527
Dec.	1,655,058	1,674,864
Total	\$22,265,831	\$21,501,228

Investment Receipts finished the fiscal year well ahead of budget. Total collections for the year are \$9,218,313, or 131% of budget.



Revenue in the **Community College Tuition** fund totaled \$2,125,086. This amount represents 124.2% of budgeted revenue. The additional revenue is due to \$315,091 of refunds for overpayments made to community colleges throughout Kansas where they overestimated the credit hours taken by Sedgwick County residents.

COMCARE collected \$66,453 in patient fees and other revenue in December. This amount brings COMCARE's total year-to-date user fee revenue to \$1,161,706 or 90.9% of their budgeted revenues. This amount is 2.08% more than collected at this point last year.

The **Kansas Coliseum** collected \$393,426 in user fees and concession charges during December. This amount brings their year-to-date user fee revenue total to \$2,850,927, or 86.8% of budgeted revenue for the year. This amount is 4.10% less than last year.

Emergency Medical Services collected \$487,024 in December in patient fees and payments from third parties, such as Medicare and insurance companies. This amount brings the total revenue collected from user fees to \$5,999,524, which is 100.9% of budgeted revenue. This amount is 6.40% more than collected last year.

SECTION 4: COMMITMENT HIGHLIGHTS

Overall, commitments for **Total County Budgeted Funds** for fiscal year 2000 are \$187,708,306, or 96.6% of budget, as seen in Schedule 4. This amount is 8.21% more than last year, and as a percentage of budget, commitments are more than in 1999, as commitments through December 1999 represented 96.2% of budget.

General Fund commitments through December total \$115,183,099, which is \$8,786,575 more than last year. However, the percentage of commitments is slightly less than last year, as this year the amount committed represents 96.5% of budgeted commitments, versus 97.3% last year.

As Schedule 4 shows, **Special Revenue Funds** committed a greater percentage of budgeted resources than last year, and a greater amount of resources. Fiscal Year 2000 commitments for Special Revenue Funds total \$47,685,403, which is \$3,694,117 more than in 1999. This amount represents 96.3% of total budgeted commitments, which is slightly more than last year's level of 92.3 % of budget.

Schedule 4A shows each fund's 2000 budget, year-end commitments, the amount over or under budget at year-end, and the percentage of budget expended. For Fiscal Year 2000, the County's Total Budgeted Funds ended the year \$6,697,867 below budget. The General Fund ended the year \$4,126,620 below budget, and Special Revenue Funds ended the year \$1,837,234 below budget.

One change from prior year's practice is the increased budgeted amount for employee benefits. Fiscal Year 2000 is the first year that employee benefits were included in the County's operating budget. In the past, these expenditures were managed as a separate Special Revenue Fund. By placing this item in the operating budget, the County may close out the special revenue fund, which was schedule to occur in 2001. However, as a pre-audit adjustment, the County increased the Fiscal Year 2000 budgeted amount in the special revenue fund to equal expenditures, thus allowing this fund to be closed out one year earlier than scheduled.

SECTION 5: GRANT HIGHLIGHTS

Schedule 5 provides detailed information for Sedgwick County's grant funds among all departments, and the Auto License fund. Grant funds ended fiscal year 2000 with a total balance

of \$13,477,731. While this amount is large, it is important to remember that many of these grants are managed on a state fiscal year basis, July 1 to June 30, and the balance ending in December represents half of the fiscal year. For many of these funds, the grantor (i.e., State of Kansas) awards the County the full grant amount in July, and the County charges expenditures against this balance for the remainder of the state fiscal year. As a result, the balance reported this month will be reduced through the first six months of 2001 as the state fiscal year closes.

Grant activities for the Human Services Division comprise the largest portion of this total, as Aging, COMCARE, and Community Corrections' grant fund balance totals \$12,459,429, with COMCARE's grants consuming \$10,973,862 of that total.

Grants awarded to the District Attorney's Office comprise the second largest portion of the total, as their funds ended the year with \$219,434, which includes a \$115,827 balance in the Attorney Training Fund.

The Auto License fund ended the year with a balance of \$26,620. This is a strong end to a year that began with a negative fund balance. By state law, any funds remaining in the Auto License fund are transferred to the County's General Fund.

SCHEDULE 1
ALL COUNTY FUNDS CUMULATIVE REVENUES AND COMMITMENTS
December 31, 2000

REVENUES	2000*		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
REVENUE CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
AD VALOREM TAXES	\$70,874,915	40.0%	\$71,966,070	101.5%	\$70,937,045	102.7%	\$68,619,982	102.5%
LOCAL RETAIL SALES TAX	24,056,000	13.6%	21,501,228	89.4%	22,265,832	103.6%	22,773,689	113.0%
MOTOR VEHICLE TAXES	9,804,683	5.5%	14,245,468	145.3%	10,822,536	93.9%	11,671,642	114.0%
OTHER TAXES	9,193,050	5.2%	9,373,344	102.0%	8,569,727	112.3%	8,618,790	95.1%
TOTAL TAXES	\$113,928,648	64.3%	\$117,086,110	102.8%	\$112,595,140	102.7%	\$111,684,103	105.0%
INTERGOVERNMENTAL REVENUE	16,340,064	9.2%	17,095,866	104.6%	16,432,162	105.4%	16,774,268	109.0%
USER FEES	27,933,399	15.8%	29,020,073	103.9%	25,805,778	111.9%	27,347,404	127.7%
REIMBURSEMENTS	5,558,380	3.1%	4,113,694	74.0%	5,531,011	105.3%	5,403,222	105.5%
USE OF MONEY AND PROPERTY	7,035,000	4.0%	9,218,313	131.0%	6,841,211	95.3%	5,655,924	83.8%
INTERFUND TRANSFERS	4,803,628	2.7%	8,374,232	174.3%	3,275,350	184.9%	2,267,870	120.8%
OTHER	1,474,442	0.8%	1,754,441	119.0%	1,589,262	145.6%	2,559,335	263.1%
TOTAL NON-TAX REVENUE	63,144,913	35.7%	69,576,619	110.2%	59,474,775	110.2%	60,008,023	117.2%
TOTAL REVENUE	\$177,073,561	100.0%	\$186,662,730	105.4%	\$172,069,916	105.2%	\$171,692,126	107.9%

* Amount includes only current revenues without cash balances carried forward from 1999.

COMMITMENTS	2000		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
COMMITMENT CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
PERSONNEL	\$85,480,301	44.0%	\$82,991,671	97.1%	\$ 76,671,383	94.9%	\$72,735,782	94.8%
CONTRACTUALS	61,281,977	31.5%	58,906,309	96.1%	57,249,217	97.7%	51,389,178	85.2%
COMMODITIES	8,582,903	4.4%	8,244,043	96.1%	7,024,297	96.3%	6,463,592	94.5%
CAPITAL IMPROVEMENTS	2,451,244	1.3%	2,223,793	90.7%	3,268,510	98.0%	1,383,863	94.4%
CAPITAL OUTLAY	4,341,029	2.2%	3,723,814	85.8%	3,618,179	90.8%	3,038,902	72.5%
INTERFUND	32,271,219	16.6%	31,618,677	98.0%	25,625,060	97.5%	29,737,023	99.3%
TOTAL COMMITMENTS	\$194,408,673	100.0%	\$187,708,306	96.6%	\$173,456,646	96.2%	\$164,748,340	96.2%

SCHEDULE 2
CASH STATUS BY FUND
December 31, 2000

FUND	ACTUAL RECEIPTS * THROUGH 12/31	ACTUAL COMMITMENTS THROUGH 12/31	BALANCE THROUGH 12/31
GENERAL FUND	\$129,473,738	\$115,183,099	\$14,290,639
SPECIAL REVENUE FUNDS			
Extension Council	1,122,542	1,060,556	61,986
Community College Tuition	2,795,639	2,152,500	643,139
Public Works--Highways	12,235,709	10,842,692	1,393,017
Solid Waste	958,209	719,173	239,036
Noxious Weeds	528,017	474,939	53,078
Comprehensive Community Care	7,786,414	6,557,251	1,229,163
Emergency Medical Service	10,386,292	9,887,413	498,879
Special Parks and Recreation	70,254	47,651	22,603
Emergency Telephone Services	2,389,254	1,870,264	518,990
Employee Benefits	3,636,738	3,636,738	0
Court Trustee Operations	5,620,553	3,506,464	2,114,089
Aging Services	2,472,244	2,243,727	228,517
Special Alcohol/Drug Programs	76,214	70,392	5,822
Convention/Tourism/Visitors Promotion	96,136	68,511	27,625
WSU Program Development	4,547,132	4,547,132	0
TOTAL SPECIAL REVENUE FUNDS	\$54,721,347	\$47,685,403	\$7,035,944
Bond and Interest	21,063,546	16,783,206	4,280,340
Kansas Coliseum	3,395,035	3,025,881	369,154
Fleet Management	8,316,644	5,030,716	3,285,928
TOTAL BUDGETED FUNDS	\$216,970,310	\$187,708,305	\$29,262,005
Fire District General	11,558,508	9,702,354	1,856,154
Fire Bond and Interest	75,185	73,318	1,867
FIRE DISTRICT FUNDS	\$11,633,693	\$9,775,672	\$1,858,021
SEWER DISTRICT FUND	\$1,110,752	\$1,062,516	\$48,236

* Amounts include fund balances carried forward from 1999.

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Schedule 2A
Projected Year-End Fund Balances
December 31, 2000

Fund	Budget	Year-End Projected Revenue	Year-End Expenditures	Year-End Fund Balance
GENERAL FUND	119,312,219	125,981,300	0	125,981,300
			0	
Extension Council	1,060,556	1,116,919	0	1,116,919
Community College Tuition	2,152,500	2,835,592	0	2,835,592
Public Works--Highways	11,055,426	10,627,736	0	10,627,736
Solid Waste	1,022,700	1,101,940	0	1,101,940
Noxious Weeds	505,232	527,232	0	527,232
Comprehensive Community Care	7,009,744	7,850,720	0	7,850,720
Emergency Medical Service	9,968,065	10,703,031	0	10,703,031
Special Parks and Recreation	59,251	63,609	0	63,609
Emergency Telephone Services	1,958,870	2,655,018	0	2,655,018
Employee Benefits	1,274,380	3,636,738	0	3,636,738
Court Trustee Operations	3,905,829	5,896,363	0	5,896,363
Aging Services	2,282,381	2,475,903	0	2,475,903
Special Alcohol/Drug Programs	70,392	71,483	0	71,483
Convention/Tourism/Visitors Promotion	71,821	98,640	0	98,640
WSU Program Development	4,763,131	4,421,961	0	4,421,961
			0	
Total Special Revenue Fund	47,160,278	54,082,885	0	54,082,885
Bond and Interest	16,788,011	21,369,063	0	21,369,063
Kansas Coliseum	3,286,044	3,670,233	0	3,670,233
Fleet Management	5,499,763	7,782,051	0	7,782,051
Total Budgeted Funds	192,046,315	212,885,532	0	212,885,532
Fire District General	10,005,927	11,603,477	0	11,603,477
Fire Bond and Interest	73,505	797,815	0	797,815
Total Fire District Funds	10,079,432	12,401,293	0	12,401,293
Sewer District	1,191,535	1,439,645	0	#REF!

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SCHEDULE 3
CUMULATIVE RECEIPTS BY FUND
December 31, 2000

	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	ANNUAL BUDGET		RECEIPTS		RECEIPTS		RECEIPTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	\$111,795,678	63.0%	\$116,678,695	104.4%	\$101,647,548	104.0%	\$107,850,779	103.2%
SPECIAL REVENUE FUNDS								
Extension Council	1,028,401	0.6%	1,077,979	104.8%	883,957	97.5%	877,084	101.8%
Community College Tuition	1,710,536	1.0%	2,125,086	124.2%	1,889,022	90.0%	2,178,181	94.7%
Public Works--Highways	9,914,683	5.6%	11,490,892	115.9%	8,458,167	103.9%	7,091,975	87.5%
Solid Waste	1,022,700	0.6%	958,209	93.7%	0	0.0%	0	0.0%
Noxious Weeds	480,925	0.3%	475,691	98.9%	439,264	95.3%	442,633	94.5%
COMCARE	6,769,393	3.8%	6,856,698	101.3%	5,814,232	94.5%	5,391,053	93.8%
Emergency Medical Service	8,349,595	4.7%	8,598,658	103.0%	8,905,157	102.8%	8,683,446	109.1%
¹ Special Parks and Recreation	55,000	0.0%	63,433	115.3%	57,309	67.2%	58,857	75.4%
¹ Emergency Telephone Services	1,863,079	1.0%	2,116,585	113.6%	1,912,981	93.0%	1,782,780	97.7%
¹ Court Trustee Operations	2,874,766	1.6%	3,636,196	126.5%	3,424,235	121.3%	2,820,705	106.4%
Employee Benefits	0	0.0%	0	0.0%	9,068,759	92.1%	7,956,376	93.4%
Aging Services	2,191,018	1.2%	2,307,909	105.3%	1,966,334	95.1%	2,127,982	102.3%
¹ Special Alcohol/Drug Programs	70,380	0.0%	75,680	107.5%	73,272	89.9%	75,366	88.6%
¹ Convention/Tourism/Visitors Promotion	45,000	0.0%	16,692	37.1%	36,004	86.4%	46,441	141.3%
WSU Program Development	4,763,131	2.7%	4,547,132	95.5%	4,076,433	94.0%	4,277,034	94.2%
TOTAL SPECIAL REVENUE FUNDS	\$41,138,607	23.2%	\$44,346,840	107.8%	\$47,005,126	98.6%	\$43,809,913	119.2%
Bond and Interest	15,761,700	8.9%	17,301,098	109.8%	15,380,671	106.4%	12,489,240	98.3%
¹ Kansas Coliseum	3,286,044	1.9%	2,850,927	86.8%	2,974,610	87.7%	2,679,068	97.7%
¹ Fleet Management	5,492,382	3.1%	5,485,170	99.9%	5,061,961	94.5%	4,924,000	81.3%
TOTAL BUDGETED FUNDS	\$177,474,411	100.0%	\$186,662,730	105.4%	\$172,069,916	95.4%	\$171,753,000	100.9%
Fire District General	9,595,760	99.3%	10,125,944	105.5%	9,545,141	99.9%	8,729,501	95.9%
Fire Bond and Interest	71,140	0.7%	71,837	101.0%	76,503	98.8%	79,107	97.3%
FIRE DISTRICT FUNDS	\$9,666,900	100.0%	\$10,197,781	105.5%	\$9,621,644	99.9%	\$8,808,608	95.9%
SEWER DISTRICT FUND	\$1,157,099	100.0%	\$1,058,514	91.5%	\$1,046,131	90.5%	\$965,549	94.7%

¹ No budgeted ad valorem tax support.

SCHEDULE 4
CUMULATIVE CURRENT COMMITMENTS BY FUND
December 31, 2000

	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	COMMITMENTS		COMMITMENTS		COMMITMENTS		COMMITMENTS	
FUND	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	\$119,312,219	61.4%	\$115,183,099	96.5%	\$106,396,524	97.3%	\$101,946,016	97.6%
SPECIAL REVENUE FUNDS								
Extension Council	1,060,556	0.5%	1,060,556	100.0%	906,632	100.0%	861,300	100.0%
Community College Tuition	2,152,500	1.1%	2,152,500	100.0%	2,100,000	100.0%	2,099,321	91.3%
Public Works--Highways	11,055,426	5.7%	10,842,692	98.1%	8,030,133	98.6%	7,732,808	95.4%
Solid Waste	1,022,700	0.5%	719,173	70.3%	0	0.0%	0	0.0%
Noxious Weeds	505,232	0.3%	474,939	94.0%	439,877	95.4%	468,509	100.0%
COMCARE	7,009,744	3.6%	6,557,251	93.5%	5,405,532	87.8%	5,206,749	90.6%
Emergency Medical Service	9,968,065	5.1%	9,887,413	99.2%	8,394,995	96.9%	7,747,535	100.9%
¹ Special Parks and Recreation	59,251	0.0%	47,651	80.4%	80,378	94.3%	75,115	96.3%
¹ Emergency Telephone Services	1,958,870	1.0%	1,870,264	95.5%	2,055,191	100.0%	1,824,488	99.9%
Court Trustee	3,905,829	2.0%	3,506,464	89.8%	2,793,161	99.0%	2,251,542	
Employee Benefits	3,636,738	1.9%	3,636,738	100.0%	7,571,307	76.9%	7,480,002	87.8%
Aging Services	2,282,381	1.2%	2,243,727	98.3%	2,051,128	99.2%	2,077,213	99.9%
¹ Special Alcohol/Drug Programs	70,392	0.0%	70,392	100.0%	81,461	100.0%	82,508	97.0%
¹ Convention/Tourism/Visitors Promotion	71,821	0.0%	68,511	95.4%	5,058	12.1%	32,499	98.9%
WSU Program Development	4,763,131	2.5%	4,547,132	95.5%	4,076,433	94.0%	4,450,034	114.8%
TOTAL SPECIAL REVENUE FUNDS	\$49,522,636	25.5%	\$47,685,403	96.3%	\$43,991,286	92.3%	\$42,389,623	95.7%
Bond and Interest	16,788,011	8.6%	16,783,206	100.0%	14,460,276	100.0%	12,587,452	99.1%
¹ Kansas Coliseum	3,286,044	1.7%	3,025,882	92.1%	3,318,854	97.8%	2,704,690	98.7%
¹ Fleet Management	5,499,763	2.8%	5,030,716	91.5%	5,289,706	98.7%	4,759,729	78.6%
TOTAL COUNTY BUDGETED FUNDS	\$194,408,673	100.0%	\$187,708,306	96.6%	\$173,456,646	96.2%	\$164,387,510	96.5%
Fire District General	10,005,927	99.3%	9,702,354	97.0%	8,859,566	92.7%	8,591,650	99.3%
Fire Bond and Interest	73,505	0.7%	73,318	99.7%	77,218	99.8%	81,117	99.8%
FIRE DISTRICT FUNDS	\$10,079,432	100.0%	\$9,775,672	97.0%	\$8,859,566	92.0%	\$8,672,767	99.4%
SEWER DISTRICT FUND	\$1,191,535	100.0%	\$1,062,516	89.2%	\$1,055,505	91.3%	\$975,765	95.7%

¹ No budgeted ad valorem tax support.

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Schedule 4A
Budget v. Actual Expenditures at Year-End
December 31, 2000

FUND	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Amount Over/Under(-) Budget at Year End	Percent Of Budget Expended
General Fund				
Register of Deeds	680,492	612,832	-67,660	90.06%
County Commission	584,475	575,620	-8,855	98.48%
County Treasurer	904,748	877,857	-26,891	97.03%
County Clerk	719,014	717,240	-1,774	99.75%
DIO - Operations	8,328,912	8,190,825	-138,087	98.34%
Legal	1,699,006	1,664,653	-34,353	97.98%
Old Cowtown Museum	471,530	431,562	-39,968	91.52%
District Attorney	5,836,806	5,756,033	-80,773	98.62%
Sheriff	13,052,931	12,657,940	-394,991	96.97%
Detention Facilities Operations	18,204,538	17,510,058	-694,480	96.19%
Animal Control	310,341	286,304	-24,037	92.25%
Environmental Resources	232,904	229,608	-3,296	98.58%
Emergency Management	392,469	380,459	-12,010	96.94%
Election Office	1,014,478	996,426	-18,052	98.22%
Code Enforcement	795,257	750,231	-45,026	94.34%
Stream Maintenance	372,038	371,117	-921	99.75%
Lake Afton Park	618,157	586,964	-31,193	94.95%
Sedgwick County Park	312,981	308,415	-4,566	98.54%
Sedgwick County Zoo	3,503,689	3,503,605	-84	100.00%
Culture/Recreation	2,207,916	2,206,098	-1,818	99.92%
County Manager	1,066,701	934,959	-131,742	87.65%
Accounting	1,131,276	1,060,969	-70,307	93.79%
Human Resources	958,189	860,200	-97,989	89.77%
Purchasing	494,345	474,501	-19,844	95.99%
Division of Finance	969,677	762,188	-207,489	78.60%
Juvenile Detention Facility	4,325,766	4,207,589	-118,177	97.27%
Judge Riddel Boys Ranch	2,668,610	2,542,239	-126,371	95.26%
Juvenile Residential Facility	986,942	971,515	-15,427	98.44%
18th Judicial District	1,829,865	1,762,857	-67,008	96.34%
District Coroner	2,373,637	2,362,484	-11,153	99.53%
Pretrial Services	361,619	358,902	-2,717	99.25%
Emergency Communications	3,267,637	3,176,527	-91,110	97.21%
Community Health Dept.	1,711,531	1,711,531	0	100.00%
Flood Control	719,920	719,920	0	100.00%
County Appraiser	4,108,146	3,935,703	-172,443	95.80%
Community Development	1,581,530	1,566,284	-15,246	99.04%
Developmental Disabilities	2,052,004	2,050,733	-1,271	99.94%
Community Crime Prevention	1,084,939	1,071,594	-13,345	98.77%
Risk Management	504,368	465,862	-38,506	92.37%
Physical Disabilities	746,108	743,964	-2,144	99.71%
Budgeted Transfers	16,856,606	16,363,481	-493,125	97.07%
DIO - Information Services	7,972,427	7,890,727	-81,700	98.98%
Operating Reserve	1,297,794	574,523	-723,271	44.27%
TOTAL GENERAL FUND	119,312,319	115,183,099	-4,129,220	96.54%

Schedule 4A
Budget v. Actual Expenditures at Year-End
December 31, 2000

FUND	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Amount Over/Under(-) Budget at Year End	Percent Of Budget Expended
WSU Program Development	4,763,131	4,547,131	-216,000	95.47%
Extension Council	1,060,556	1,060,556	0	100.00%
Community College Tuition	2,152,500	2,152,500	0	100.00%
Public Works--Highways	11,055,426	10,842,692	-212,734	98.08%
Noxious Weeds	505,232	474,939	-30,293	94.00%
COMCARE	7,009,744	6,557,251	-452,493	93.54%
Emergency Medical Service	9,968,065	9,887,413	-80,652	99.19%
Special Parks and Recreation	59,251	47,651	-11,600	80.42%
Emergency Telephone Services	1,958,870	1,870,264	-88,606	95.48%
Court Trustee Operations	3,905,829	3,506,464	-399,365	89.78%
Employee Benefits	3,636,738	3,636,738	0	100.00%
Aging Services	2,282,381	2,243,727	-38,654	98.31%
Solid Waste	1,022,700	719,173	-303,527	70.32%
Special Alcohol/Drug Programs	70,392	70,392	0	100.00%
Convention/Tourism/Visitors Promotion	71,821	68,511	-3,310	95.39%
TOTAL SPECIAL REVENUE FUNDS	49,522,636	47,685,403	-1,837,234	96.29%
Bond and Interest	16,788,011	16,783,206	-4,805	99.97%
Kansas Coliseum	3,286,044	3,025,881	-260,163	92.08%
Fleet Management	5,499,763	5,030,716	-469,047	91.47%
TOTAL BUDGETED FUNDS	194,408,773	187,708,306	-6,700,467	96.55%
Fire District General	10,005,927	9,702,354	-303,573	96.97%
Fire Bond and Interest	73,505	73,318	-188	99.74%
TOTAL FIRE DISTRICT	10,079,432	9,775,672	-303,760	96.99%
SEWER DISTRICT FUND	1,191,535	1,062,516	-129,019	89.17%

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SCHEDULE 5
FUND BALANCE STATUS BY GRANT FUND
Accumulated ACtivity for the Period (Budget Basis)
Ending December 31, 2000

FUND	BEGINING Unenc Cash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unenc Cash BALANCE	
GRANT FUNDS						
Aging Case Management	-3,615	-78	116,399	96,004	16,702	
Aging Income Eligible	272,930	78	320,810	603,845	-10,026	
Aging Administration	8,084		111,611	114,714	4,981	
Aging Care Assessments	84,906	322	152,862	97,571	140,520	
Aging Disaster Assistance	-3,833		18,714	11,285	3,596	
Aging -Support Services	9,777		0	0	9,777	-1
Aging Transportation	31,765	7	468,914	421,548	79,138	
Charter Bus Program	447		0	4,861	-4,414	
Coordination Transportation DIS	-9,793		240,442	177,376	53,273	
HUD Section 8	-36,732		0	10,818	-47,550	
Medicaid Case Management	298,696		814,455	794,494	318,657	
Mental Illness Subsidy	77,862		611	9,217	69,256	
Senior Care Act	42,375		351,218	289,329	104,263	
Service Coordination	-3,715		27,907	34,122	-9,930	
Title III-C, Home Delivered USDA	-324,811		540,281	350,419	-134,949	
Title III-D, In Home Services	-1,429		2,106	4,351	-3,674	
Title III -F, Health Promotion	-37,994		48,622	1,075	9,553	
Title III-B, Support Services	-166,525		422,279	289,520	-33,766	
Title III-C, Congregate Meal	-537,822		604,887	58,572	8,493	
Transportation Coordination	-32,749		32,749	0	0	
Subtotal for Aging Department	-332,176	329	4,274,868	3,369,122	573,899	
Health Wave 1999	71,230		194,435	55,459	210,206	
Mental Health - COMCARE	8,561,894	72,799	10,844,266	12,799,494	6,679,466	
MH State Financing	1,068,453		1,421,407	1,460,079	1,029,780	-2
Special Alcohol/Drug Programs	534		75,680	70,392	5,822	
Supplemental MR State Aid (CDDO)	3,974,126		4,070,959	4,996,497	3,048,588	-2
Subtotal for COMCARE Department	13,676,237	72,799	16,606,747	19,381,921	10,973,862	
Home - Housing Rehab	-105,031		104,999	6,300	-6,332	
Home TBA	-2,496		21,115	171,421	-152,802	
HUD Certificate	60,077		293,562	249,914	103,724	
HUD Voucher Program	377,027 *	-108,999	538,399	716,859	89,568	-2
Subtotal for Community Development	329,577	-108,999	958,075	1,144,495	34,158	
Community Corrections	330,382	43	3,519,806	3,238,966	611,264	-4
Condition Violator	140,828		190,652	221,034	110,447	-2
Juvenile Court	175,992	69	997,759	1,058,668	115,151	-4
Juvenile Justice Auth. - Case Mgmt	60,939		4,510,090	4,289,803	281,227	-2
Juvenile Justice Auth. - Comm. Plan	242,810	33	336,176	556,473	22,544	-2
SCYP Grant	9,150		717,984	656,099	71,035	
Subtotal for Corrections Department	960,101	145	10,272,466	10,021,044	1,211,668	
DA Consumer Investigator	29,211		14,661	42,615	1,257	
Drug Enforcement (Byrne Grant)	-32,229		102,190	60,014	9,946	-4
D.A. Family Group Conference	0		147,027	47,583	99,444	
D.A. Victim - assistance	3,175		60,839	56,214	7,800	
Pros Attorney Training Fund	129,634		124,404	138,210	115,827	
State Pass Thur- Project Freedom	3,405		36,823	55,068	-14,841	
Subtotal for District Attorney	133,196	0	485,943	399,705	219,434	
Byrne Grant District Court	-2,661		0	0	-2,661	
D.A. Diversion	0		110,763	109,476	1,286	
D.C. Detention Advocacy	0		104,223	74,916	29,307	
Foster Care/Adoption - State	44,716		230,010	233,280	41,447	
Judicial Technology	575		76,244	0	76,819	
Subtotal for District Court	42,631	0	521,240	417,672	146,199	

SCHEDULE 5
FUND BALANCE STATUS BY GRANT FUND
Accumulated Activity for the Period (Budget Basis)
Ending December 31, 2000

FUND	BEGINING Unenc Cash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unenc Cash BALANCE
CDBG Micro Loan Program	7,500		47,500	45,000	10,000
Flying in Formation - General	0		0	0	0
KS Mortgage Savers Program	168,124		163,837	331,962	0
Subtotal for Economic Development	175,624	0	211,337	376,962	10,000
DEA Forfeiture and Seizure	217,981		119,301	156,732	180,549
Exploited/Missing child-General	1,408		2,327	298	3,437
Federal Asset Forfeiture-DEA	83,769		30,842	79,373	35,238
MCT Grant - Sheriff	-298,923		254,037	22,300	-67,186
Subtotal for Sheriff Department	4,235	0	406,506	258,703	152,038
BJA Grant	31,548		137,734	99,678	69,604
FEMA Buyout	234,803	5,317	827	212,062	28,885
KDHE Grant - Solid Waste	20,025		0	32,070	-12,045
SIDS Network	-6,285		21,490	22,191	-6,986
Various Misc. Grants	42,256		109,634	74,872	77,017
Subtotal for Various/Miscellaneous	322,347	5,317	269,684	440,874	156,474
TOTAL GRANT FUNDS	15,311,772	-30,409	34,006,865	35,810,496	13,477,731
Auto License	-652		2,795,612	2,768,341	26,620
TOTAL FUNDS	15,311,120	-30,409	36,802,477	38,578,837	13,504,351

- 1 Includes Accumulated Medicaid and Income Eligible program income.
- 2 Includes prepaid grant funds
- 3 Does not include grants and contracts receivable
- 4 Includes prepaid grant and contract funds and accumulated program income
- * Deposits in transit as of December 31, 1999, in bank not included in fund.